

## FSM 1400 - CONTROLS

1409.11 - Fiscal and Accounting Management Program and Activity Review Handbook (FSH). This supplement establishes guides and instructions to accomplish a self-review and certification process for the activities of imprest funds and collections.

Each subunit shall (1) annually perform an internal control review, (2) keep a copy of the completed reviews on file, and (3) forward a copy to the Supervisor's Office.

Collections Activity, Exhibit 1

The Business Management Assistants will do the Internal Control Review for District Collection Officers when they perform the audits required by FSM 6531.41f, BH Supp #64. One form with a list of Collection Officers will be signed by the District Ranger as Compliance Reviewer.

The Boxelder Administrative Officer will do the Internal Control Review for Boxelder Collection Officers when the audit required by FSM 6531.41f, BH Supp. #64 is performed. One form with a list of Collection Officers will be signed by the Center Director as Compliance Reviewer.

A Budget and Finance Accounting Technician will do the Internal Control Review for S.O. Collection Officers and the Unit Collection Clerk. One form with a list of Collection Officers and Unit Collection Clerks will be signed by the Administrative Staff Officer as the Compliance Reviewer.

Imprest Fund Activity, Exhibit 2

A Budget and Finance Accounting Technician will do the Internal Control Review for all Imprest Fund Cashiers when the Annual Audits are performed per FSH 6509.13b-1008. The forms will be signed by the Administrative Staff Officer as the Compliance Reviewer.

Assurance Statement, Exhibit 3

The Assurance Statement will be signed by the Forest Supervisor and sent to the R.O. by the due date.



INTERNAL CONTROL REVIEW  
COLLECTION ACTIVITY

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Region/Station \_\_\_\_\_  
 Unit \_\_\_\_\_  
 Subunit \_\_\_\_\_  
 Collection Officer(s) \_\_\_\_\_

Review Area	Standard	Reference	Standards Met		Remarks
			Yes	No	
<b>I. ALL COLLECTION PERSONNEL</b>					
<b>A. Designations:</b>					
1. Have personnel handling public funds been designated for type of collections handled?	All employees whose prescribed duties require them to receive, handle, or have custody of cash collections must be designated as a Collection Officer, including Collections Clerks and Alternates.	FSM 6509.14 (030) FSM 6531.41b FSM 6531.42a			
Ex: Campground Map sales Christmas tree permits Messe Hall meal collections Unit Collection Clerk and Alternates					
2. Are Collection Officer designations in proper format and approved by an officer authorized to designate Collection Officers?	Collection Officers will be designated through letter by Regional Foresters, Districts or Forest Supervisors.	FSM 6531.41b			
3. Are volunteers collecting funds?	Volunteers in the National Forest Program are not authorized to be designated as Collection Officers.	CG No. 20773 4/22/83			
4. Are designations made in advance of performing collection activities?	Employees must be designated in writing as Collection Officers prior to receipt of public funds.	FSM 6531.41b			
5. Are designations timely canceled	Designations must be canceled when need for such ceases.	FSM 6531.41b			
a. by limitation in designation or,					
b. by a cancellation letter?					
<b>B. Collection Officer accountability.</b>					
1. Are Collection Officers aware of their responsibility and accountability for the proper handling of public funds?	Collection Officers are charged with the safekeeping of public monies and shall be held personally liable for such funds.	FSM 6509.14 (040) FSM 6531.44			
<b>II. COLLECTION OFFICERS OTHER THAN UNIT COLLECTION CLERKS</b>					
<b>A. Collection Officer fund pickup.</b>					
1. Have Collection Officers been provided administrative direction regarding required collection pickup schedules?	Fee collection procedures are to be described for each site.	FSM 2332.28a			
2. Have Collection Officers met collection pickup schedules?	To be defined at the local management level.	FSM 2332.28a			
3. Is there evidence of any private use of public funds?	It is unlawful for employees to use public money for any purpose except that allowed by law.	FSM 6530.3			
<b>B. Safeguarding of funds.</b>					
1. Do safekeeping facilities meet standards?	Each Collection Officer is to be provided with either a portable locking metal cashbox or equivalent.	FSM 6509.14 (030) FSM 6530.3			



INTERNAL CONTROL REVIEW  
COLLECTION ACTIVITY

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Review Area	Standard	Reference	Standard Met		Remarks
			Yes	No	
a. At work sites	and a separate locking drawer, or a compartment in a bar locked or combination locked steel file cabinet or, a safe for storing cash.				
b. At headquarters offices					
2. Access to safekeeping facilities.					
a. Do personnel other than the Collection Officer have access to safekeeping facilities?	Only the Collection Officer and, in the event of an emergency, the unit head will have access to Collection Officers' funds.	FSH 6509.14 (030) FSM 6530.3			
b. Is security of information for emergency access to safekeeping facilities adequate?	Only the unit head is to have emergency access information which is to be secured.	FSH 6509.14 (030) FSM 6530.3			
c. Are safe combinations changed upon change in Collection Officer assignments?	Upon separation or transfer of Collection Officers, safe combinations are to be changed and keys turned in to the unit head.	FSM 6531.44			
d. Are personal funds being commingled with official funds?	With some authorized exceptions, only official funds are to be stored in safekeeping facilities.	FSM 6531.44b			
C. Recording of collections.					
1. Are collections promptly recorded into a Collection Officer register?	Collection Officers are to promptly record remittances into a register.	FSH 6509.14 (155) FSM 6531.43			
D. Transmittal of collections.					
1. Are Collection Officers meeting fund transmittal standards to:					
a. the Unit Collection Clerk?					
(1) are frequency requirements met?	When collections on hand total \$1,000, no less often than weekly and one of last 3 workdays of the month	FSH 6509.14 (030)			
(2) how are transmittal fees and change making procedures handled?	Cash collections are not to be diminished by fees nor for change making.	FSH 6509.14 (030)			
(3) are methods of transmittal followed?	Transmittal is to be in person or by mail in the form of money orders or cashier checks. In some cases cash may be transmitted by registered mail.	FSH 6509.14 (030) FSM 6531.42			
b. another designated Collection Officer for transmittal to the Unit Collection Clerk.					
(1) are frequency requirements met?	When collections on hand total \$1,000, no less often than weekly and one of last 3 working days of the month.	FSH 6509.14 (030)			
(2) are receipt procedures for fund transfer followed?	Transfer of funds between Collection Officers is to be acknowledged by receipt on bills for collection or equivalent transfer documentation.	FSH 6509.14 (156)			
E. Segregation of duties					
1. Is there an adequate segregation of duties to safeguard against the concealment of fund misuse?	Persons responsible for handling cash receipts should not participate in the accounting or operating functions relating to:  (1) Shipping of goods and billing for goods and services.	FSM 6530.3			

Exhibit 1 -- Continued  
INTERNAL CONTROL REVIEW  
COLLECTION ACTIVITY

Review Area	Standard	Reference	Standard Met		Remarks
			Yes	No	
	(2) Controlling accounts receivable and general ledgers.				
	(3) Preparing and mailing statements of balances due.				
	(4) Authorizing and approving credits for returns and allowances or for adjustments of amounts due.				
F. Reporting loss or theft of collections.					
1. Are losses or thefts appropriately reported through administrative channels?	Losses or thefts of collections are to be immediately reported through appropriate administrative channels to the Regional Director of Fiscal and Accounting Management or Assistant Director for Research Support Services.	FSM 6509.14 (160) FSM 6507.35a FSM 6531.42a			
2. Are Collection Officer duties suspended in cases of apparent fiscal irregularity?	Where initial evidence indicates apparent irregularity on the part of a Collection Officer, the Collection Officer duties are to be suspended pending further investigation.	FSM 6531.42a			
G. Control files					
1. Have required Collection Officer control files been established?	Separate files are to be maintained by (1) Collection Officers (2) headquarters offices.	FSM 6509.14 (170) FSM 6531.42b			
2. Do files contain appropriate information?	Control files should include Collection Officer designations and cancellations; copies of paid bills for collection; collection transfer receipts, and audits made of the Collection Officer.	FSM 6509.14 (170) FSM 6531.42b			
H. Audits					
1. Have required audits of collection activities been made?					
a. Campground	Within 30 days after beginning of recreation fee collections, every 90 days thereafter through the recreation season, and upon termination of Collection Officer designation.	FSM 6531.42b			
b. Map sales	Within 30 days of designation, annually and upon termination of Collection Officer designation.	FSM 6531.42c			
c. Christmas tree permits	Within 30 days of designation, annually and upon termination of Collection Officer designation	FSM 6531.42d			
d. Interpretive Association	Within 30 days after initiation of agreement, every 90 days thereafter and at termination of agreement.	FSM 6531.42e			
e. Mass operations	Quarterly for yearlong masses and once during the operating season for seasonal operations.	FSM 6531.42f			
f. Charge fuelwood permits	Within 30 days of designation, annually and upon termination of Collection Officer designation.	FSM 6531.42d			
g. All other	Within 30 days of designation, annually and upon termination of Collection Officer designation.	FSM 6531.42g			
2. Are audits properly documented?	Audits are to be documented, reflecting what was reviewed, findings, recommendations and related decisions.	FSM 6530.3			



Exhibit 1 -- Continued  
INTERNAL CONTROL REVIEW  
COLLECTION ACTIVITY

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Review Area	Standard	Reference	Standard Met		Remarks
			Yes	No	
III. UNIT COLLECTION CLERK					
A. Recording					
1. Are remittances promptly recorded in the collection register?	Remittances are to be posted in collection register 6500-72.	Being transferred from FSM 6509.11b (314.11) to FSM 6509.11k (30)			
2. Is required information posted to the collection register appropriately?	Date payment received, name of remitter, bank ID and amounts are to be reflected.	Being transferred from FSM 6509.11b (314.11) to FSM 6509.11k (30)			
B. Processing					
1. Are endorsements handled correctly?	In the name of the agency.	Being transferred from FSM 6509.11b (314.2) to FSM 6509.11k (30)			
2. What action is taken for underpayments, overpayments, no record of billings?	Procedural steps outlined in directives are to be followed.	Being transferred from FSM 6509.11b (314.2) to FSM 6509.11k (30)			
C. Deposit of remittances					
1. Are methods of transmittal of funds to the depository followed?	In person or by mail, cash may be converted to money order or cashier's check if possible. If cash is mailed it must be sent by registered mail.	6509.11k (30)			
2. Are frequency standards for deposits met?	When collections on hand total \$1,000 but no less often than weekly.	FSM 6530.3			
3. Are collections used for other than official purposes?	It is unlawful for receipts to be used for personal activities.	FSM 6530.3			
4. Are paid billings promptly routed to appropriate personnel?	Paid billings are to be furnished to various personnel.	Being transferred from FSM 6509.11b (314.2) to FSM 6509.11k (30)			
5. Do confirmed certificates of deposit agree with the collection register?	Certificates of deposit and the collection register must agree.	Being transferred from FSM 6509.11b (314.1) to FSM 6509.11k (30)			
6. Are uncollectible remittances handled properly?	Debit vouchers are to be processed, new billings issued and recordings made in the collection register.	Being transferred from FSM 6509.11b (314.4) to FSM 6509.11k (30)			
D. Safeguarding of funds					
1. Do safekeeping facilities meet standards?	Safes shall be provided for all locations where \$500 cash or more may be on hand.	FSM 6530.3			
2. Is security of information for emergency access to safekeeping facilities adequate?	Only the Unit head is to have emergency access information which is to be secured.	FSM 6530.3			



Exhibit 1 -- Continued  
INTERNAL CONTROL REVIEW  
COLLECTION ACTIVITY

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Review Area	Standard	Reference	Standard Met		Remarks
			Yes	No	
3. Is the safe combination changed upon a change in Unit Collection Clerks?	Upon separation or change in duties, safe combinations are to be changed and keys turned in to the Unit head.	FSM 6531.44			
4. Are personal funds commingled with official funds?	With some authorized exceptions, only official funds are to be stored in safekeeping facilities.	FSM 6531.44b			
<b>E. Segregation of duties</b>					
1. Does the Unit Collection Clerk perform other collection activity duties which could contribute to misuse of receipts and its concealment in accounting records?	Persons responsible for handling cash receipts should not participate in the accounting or operating functions relating to: 1) Shipping of goods and billing for goods and services. 2) Controlling accounts receivable and general ledgers. 3) Preparing and mailing statements of balances due. 4) Authorizing and approving credits for returns and allowances or for adjustments of amounts due.	FSM 6530.3			
<b>F. Reporting loss or theft</b>					
1. Are losses or thefts appropriately reported through administrative channels?	Losses or thefts of collections are to be immediately reported through appropriate administrative channels to the Regional Director of Fiscal and Accounting Management or Assistant Director for Research Support Services.	FSM 6509.14 (160) FSM 6507.35a FSM 6531.42a			
2. Are collection duties suspended in cases of apparent fiscal irregularity?	Where initial evidence indicates apparent irregularity on the part of a Collection Officer, the collection officer duties are to be suspended pending further investigation.	FSM 6531.42a			
<b>G. Audits</b>					
1. Are required undeposited cash audits made and appropriate action taken?	Unannounced audits are to be made monthly.	Being transferred from 6509.11b (314.12) to 6509.11k (30)			
<b>IV. NON-COLLECTION OFFICERS</b>					
<b>A. Remittances received by non-Collection Officers</b>					
1. Are accountability procedures used when remittances are received by an employee other than a Collection Officer?	Form 6500-101 is to be prepared and receipted (e.g., when envelopes containing cash or checks are opened by mailroom employee).	FSM 6531.41a			
<b>V. ACCOUNTING CONTROLS</b>					
<b>A. Are billings issued promptly when amounts are determined due?</b>					
	Amounts due are to be placed under accounting controls promptly through the issuance of billings and recording as accounts receivable.	FSM 6530.3			
<b>B. How are confirmed certificates of deposit transmitted to the NYC?</b>					
	Depositories are to transmit directly to the NYC.	FSM 6509.11k (35.1)			
<b>C. Are control procedures and responsibilities established and operating whereby individual billings (paid and unpaid) and amounts are</b>					
	Amounts due are to be placed under accounting controls whereby reconciliations are made between undeposited collections, deposits in transit not acknowledged by the	FSM 6530.3			

Exhibit 1 -- ContinuedINTERNAL CONTROL REVIEW  
COLLECTION ACTIVITY

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Review Area	Standard	Reference	Standards Met		Remarks
			Yes	No	
accounted for from the time of billing number assignment to reflection of paid amounts by individual billing in accounting records?	depository and deposits acknowledged by the depository.				
D. Do control procedures include adequate segregation of duties to safeguard against the concealment of fund misuse by employees responsible for:	Organizational assignment of collection activities are to be segregated whereby an individual(s) cannot conceal the misuse of remittances in accounting records.	FSM 6530.3			
1. Assigning control numbers for bills for collection.					
2. Issuing bills for collection.					
3. Maintenance of accounts receivable files.					
4. Monthend collection activity reporting.					
5. Unit Collection Clerk (and Alternates) activities.					
6. Review of BLAD 6704 report.					
<p>I have reviewed compliance to prescribed internal control procedures and standards for the collection activity. Identification of those areas where standards have not been met are documented in the remarks block of this guide.</p>					
Compliance Reviewer _____			Date _____		



INTERNAL CONTROL REVIEW  
IMPREST FUND ACTIVITY

Region/Station \_\_\_\_\_  
Unit \_\_\_\_\_  
Subunit \_\_\_\_\_  
Cashier(s) \_\_\_\_\_

Review Area	Standard	Reference	Standards Met		Remarks
			Yes	No	
I. GENERAL					
A. Are Imprest Fund directives maintained currently?	Cashiers are responsible for maintaining a copy of: (a) FSH 6509.13b, Imprest Fund Payments Handbook, (b) Department of Treasury Manual of Procedures and Instructions for Cashiers.	FSH 6509.31 (6.2C)			
B. Do Cashiers ensure that the imprest fund is not commingled with other funds?	Cashiers must ensure the imprest fund is not commingled with other official or semi-official funds or with personal funds.	FSH 6509.13b (0504)			
II. DESIGNATION/DELEGATION					
A. Have cashiers been properly designated?	Form 6500-138, Request for Imprest Fund Cashier Designation recommending approval is completed.	FSH 6509.13b (0201)			
	Forms SF-211 and SF-1129 on file reflect the current status of the fund.	FSH 6509.13b (0201) FSH 6509.31 (6.4A)			
B. Is cashier delegated appropriate purchasing authority?	Cashier must be delegated purchasing authority in order to approve purchases.	FSM 6315.2			
III. IMPREST FUND ACCOUNTABILITY					
A. Are cash verification and audit frequency requirements being met?	Verifications of cash balances shall be made as frequently as deemed necessary for the protection of the Government, but at least 5 times per year with the minimum of one verification each quarter.	FSH 6509.13b (1008) FSH 6509.31 (6.3D)			
	Audits of each imprest fund shall be made within 120 days after the cashier's designation, and thereafter as frequently as necessary to protect the interest of the Government, but at least annually.	FSH 6509.13b (1008)			
B. Are unannounced cash verifications and audits completed by qualified employees?	A designated individual not supervised by the cashier shall conduct unannounced verifications and audits.	FSH 6509.13b (1008)			
C. Are reimbursement vouchers approved by proper officers?	Vouchers are to be approved by District Rangers or comparable officers who have knowledge of transactions.	FSH 6509.13b (0901)			
D. Are cashiers' payment records complete?	Cashiers will retain copies of the following: (a) SF-1129 Reimbursement Voucher (b) AD-661 Cashier Sub-Voucher (c) Sub-vouchers  SF 1129, AD-661, and payment sub-vouchers should be in agreement for each reimbursement period.	FSH 6509.13b (1001)  FSH 6509.31 (6.4B1)			
	Cashiers will maintain a current record of all advances.  (a) Collection Officers for change-making purposes.  (b) Alternate cashiers for normal disbursing purposes.	FSH 6509.13b (0308,1001)			



INTERNAL CONTROL REVIEW  
IMPREST FUND ACTIVITY

Review Area	Standard	Reference	Standards Met		Remarks
			Yes	No	
	(c) Informal advances to employees on SF-1165 for specific over-the-counter purchases and limited to a maximum of 5 days from date of advance (15 days for work crews in isolated areas).				
E. Has cashier submitted accountability reports to Treasury?	Cashiers must submit month-end accountability reports (copy of SF-1129) direct to the Treasury Disbursing Officer, Kansas City, Kansas.	FSH 6509.31 (6.4B)			
F. Are imprest funds adjusted as required to meet proper imprest fund cash advance levels?	The calculated excess as shown on the NPC Imprest Fund Quarterly Voucher Activity Report shall not exceed:  (a) 20% of the amount of the fund for funds less than \$2,000.  (b) 15% of the amount of the fund for funds \$2,000 and over.	FSH 6509.31 (6.6F)			
G. Are imprest fund reimbursement vouchers submitted according to frequency requirements.	Reimbursement Voucher (SF-1129) shall be sent at least as often as shown below:  (a) Fund less than \$2,000: monthly  (b) Fund between \$2,000 - \$9,000: semi-monthly.  (c) Fund greater than \$10,000: weekly.	FSH 6509.31 (6.4B)			
H. Are reimbursement vouchers for travel advances submitted according to frequency requirements?	Reimbursement vouchers for travel advances (AD-615) should be sent daily.	FSH 6509.31 (2.4C)			
I. Are cashiers duties separated from other responsibilities?	Duties and responsibilities in authorizing, processing, receiving, recording and reviewing transactions are to be separated among individuals.	FSH 6509.13b (0004.1)			
J. Are shortages documented and properly reported?	If differences are disclosed during a cash verification, other than minor change-making errors (\$5 or less) it must be documented and reported to the Regional Director of Fiscal and Accounting Management or Assistant Director for Research Support Services, for determination and further action.  When there is a loss, shortage, or theft, the nearest FBI and Secret Service Office should be notified by phone. In case of obvious theft, the local police must be notified.	FSM 6507.35a FSH 6509.13b (0505-1008)  FSH 6509.13b (0505)			
K. When irregularities are disclosed, is appropriate action taken to protect the assets involved?	When irregularities as defined in FSH 6509.13b (1008.34) are disclosed, appropriate action shall be taken to protect the assets involved, such as impoundment of the fund, additional investigation, etc.	FSH 6509.13b (0505, 1008, 1507)			
IV. <u>SAFEGUARDING OF FUNDS</u>					
A. Are safeguarding facilities adequate?	Each cashier (principal and alternate) will be provided with either a combination-locked safe or an individual combination locked drawer in a steel security filing cabinet for storing cashiers' cashbox and receipts.	FSH 6509.13b (0004.1, 0400)			
B. Access to safeguarding facilities					
1. Is access to the imprest fund limited to the cashier?	Only the Cashier and, in the event of an emergency, the unit head will have access to the cashier's fund. Cashiers will keep combination and keys under strict personal control.	FSH 6509.13b (0400)			



INTERNAL CONTROL REVIEW  
IMPREST FUND ACTIVITY

Review Area	Standard	Reference	Standards Met	
			Yes	No
2. Is security of information for emergency access to safekeeping facilities adequate?	Cashiers shall release to the unit head a sealed, signed, and dated envelope containing the safe combination and duplicate cash box key which will then be kept in a secure place.	FSH 6509.13b (0400)		
J. Is safe combination changed according to frequency requirements?	Imprest fund safe combination will be changed annually and when (1) there is a change in cashier, (2) it is necessary to open the envelope for emergency access, or (3) any instance when the combination has been or suspected of having been compromised.	FSH 6509.13b (0004,0400)		
C. Are funds reasonably protected at all times?	Imprest cash will be kept locked in approved safe/cabinet except when fund transactions are taking place.	FSH 6509.13b (0004)		
	Safekeeping facilities will be placed in an area not easily accessible to the public.	FSH 6509.13b (0004)		
	Appropriate protective measures will be observed when cash is transported.	FSH 6509.13b (0004)		
D. Are payment documents safeguarded?	Cashiers shall secure receipts (sub-vouchers) to prevent their loss prior to submission for reimbursement.	FSH 6509.13b (1001.1)		
	Copies of all receipts (sub-vouchers) supporting disbursement will be retained by cashiers at their location to provide documentation for on-site review and to protect the cashier should these records be lost in transit to NTC.	FSH 6509.13b (1001.1)		
V. <u>PURCHASING/PAYMENTS</u>				
A. Are cash transactions within authorized limitations for various types of purchases authorized for:				
1. General transactions?	Shall not exceed \$250 for any one transaction except for special authorizations which follow.	FSH 6509.13b (0701.1)		
2. Seed cone procurement?	Shall not exceed \$500 per single transaction.	FSH 6509.13b (0701.11)		
3. Emergency payment?	If specifically authorized in writing, may make payments up to \$500 per transaction under emergency conditions.	FSH 6509.13b (0701.12)		
4. Payments to informers?	If requested by Regional Director of Fiscal and Accounting Management, Law Enforcement Director or Assistant Director for Research Support Services, cashiers may advance up to \$400 per single transaction.	FSH 6509.13b (0701.14)		
5. Travel Advances?	For emergency or unscheduled travel situations cashiers may make travel advances up to \$500 provided an approved AD-615 is presented by the traveler.	FSH 6509.13b (0701.23) FSH 6509.31 (2.1,2.4C)		
6. Salary payment?	Shall not exceed maximum dollar limitations imposed upon cashier for regular or emergency payments per single transaction for employees prior to receipt of first paycheck who because of financial hardship, need funds for subsistence, and for certain other employees.	FSH 6509.13b (0802)		
7. Volunteers?	Payments for subsistence and miscellaneous expenses at volunteers' duty station are limited to general dollar limitations for imprest fund transactions.	FSH 6509.33 (1-1.3a)		



INTERNAL CONTROL REVIEW  
IMPREST FUND ACTIVITY

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Review Area	Standard	Reference	Standards Met		Remarks
			Yes	No	
B. Do controls prevent duplication between cash purchases and payments of purchase orders and have duplicate payments been made?	Except in emergency, items should not be purchased with cash from a vendor if a blanket purchase order (charge) arrangement is in force.	FSM 6509.13b (0701.2)			
C. Do controls prevent goods paid for in cash from being returned for personal credit?	Vendors' signature is required on subvouchers for purchases returned or exchanged reflecting items and cash returned. Values of returned items are to be reflected on imprest fund records.	FSH 6509.13b (0701.22)			
D. Is each cash disbursement properly supported?	Receipts should be originals and not duplicates.	FSH 6509.13b (0701.2)			
	Persons initially receiving goods or services shall acknowledge receipt by signature and date on subvouchers. If the item is not clearly described, this individual should briefly describe on the subvoucher.	FSH 6509.13b (0701.21)			
	Amounts over \$15.00 are to be supported by vendors' original signature and all receipts will be signed and dated by the individual making the purchase.	Treasury Imprest Book (0703) FSH 6509.13b (0701.21)			
	The individual, or representative of the individual, requesting goods or services will receipt and date subvouchers when goods or services are received (this signature is in addition to the cashier's signature).	FSH 6509.13b (0701.2)			
	Each receipt shall be marked paid by the vendor.	FSH 6509.13b (0701.2)			
	Subvouchers shall be sequentially numbered.	FSH 6509.13b (0706)			
	Subvouchers shall be unaltered.	FSH 6509.13b (0705)			

I have reviewed compliance to prescribed internal control procedures and standards for the imprest fund activity. Identification of those areas where standards have not been met are documented in the remarks block of this guide.

Compliance Reviewer

Date



Exhibit 3

UNIT: \_\_\_\_\_

ASSURANCE STATEMENT

I certify that a review has been performed of the \_\_\_\_\_ activity on this unit using the internal control review guide in FSH 1409.11. The review was performed by qualified personnel in a thorough and conscientious manner during the period of \_\_\_\_\_ through \_\_\_\_\_. This unit is either in compliance with the standards or all areas of noncompliance have been documented. Prompt action will be taken to correct those situations that do not meet the standards.

\_\_\_\_\_  
(Line Officer Signature & Title)\_\_\_\_\_  
Date